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UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF ILLINOIS EASTERN DIVISION

IN RE:)	CHAPTER 7
A440 MUSIC GROUP	,	CASE NO. 05 B 25040
Debtor.)	HONORABLE JOHN D. SCHWARTZ

NOTICE OF FILING OF U.S. TRUSTEE'S

MEMORANDUM OF REVIEW OF TRUSTEE'S FINAL ACCOUNT

To: Norman B. Newman, Trustee

Registrant's e-mail: Nnewman@MuchLaw.com

Please Take Notice that on **September 23**, **2008**, the United States Trustee for the Northern District of Illinois filed with the Clerk of the United States Bankruptcy Court for the Northern District of Illinois the U.S. Trustee's Memorandum of Review of the Trustee's Final Account, a copy of which is herewith served upon you.

The United States Trustee has reviewed the Trustee's Final Account and Application to Close Case and Discharge the Trustee in accordance with the standards set forth in the Memorandum of Understanding dated April 1, 1999, and has no objection to the Trustee's certification that the estate has been fully administered and is ready to close.

WILLIAM T. NEARY UNITED STATES TRUSTEE

DATED: September 23, 2008 BY: <u>/s/ Dean C. Harvalis</u>

Dean C. Harvalis, Attorney OFFICE OF THE U.S. TRUSTEE 219 SOUTH DEARBORN, ROOM 873 CHICAGO, ILLINOIS 60604 (312) 886-5785

CERTIFICATE OF SERVICE

I, Dean C. Harvalis, Attorney, state that pursuant to Section II, B, 4 of the Administrative Procedures for the Case Management/Electronic Case Filing System and Fed. R. Civ. P. 5(a), service on the Trustee of the above Notice of Filing of U.S. Trustee's Memorandum of Review of Trustee's Final Account was accomplished through the Court's Electronic Notice for Registrants on September 23, 2008.

/s/ Dean C. Harvalis

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